



DEPARTMENT OF THE ARMY
175th FINANCIAL MANAGEMENT CENTER
UNIT #15300
APO AP 96205-5300

EAFC

28 July 2006

MEMORANDUM FOR All Agencies Serviced by the Korean National Pay Division and the Central Accounting Office, 175th Financial Management Center (FMC)

SUBJECT: Policies and Procedures for Preparation of Time and Attendance Reports for Korean National (KN) and Korean Service Corps (KSC) Employees

1. **REFERENCES:**

- a. USFK Reg 690-1, Civilian Personnel, Regulations and Procedures - Korean Nationals, dated 4 October 1994, and its interim changes.
- b. DoD 7000.14-R, Financial Management Regulation, Volume 8, Civilian Pay Policy and Procedures, dated August 1999.

2. **PURPOSE:** This memorandum prescribes policies and procedures for maintaining, certifying, and submitting Time and Attendance (T&A) Reports for KN and KSC employees. This memorandum supersedes EAFC-AP memorandum of 10 March 1998, same subject. See the Summary of Change at Encl 1.

3. **SCOPE:** This memorandum applies to managers and supervisors, T&A clerks, and KN/KSC employees of organizations serviced by the KN Pay Division (appropriated fund employees) and the Central Accounting Office (non-appropriated fund employees), Centralized Pay and Accounting (CPA), 175th Financial Management Center (FMC).

4. **FORMS AND DOCUMENTATION:**

a. USFK Form 132E, Korean Employee Time Sheet, is used for reporting T&A of KN employees, including hours present for duty, time absent on leave, absence without leave, suspension, overtime, holiday work, night differential, extended workweek, etc. Non-appropriated fund activities are allowed to use time sheets generated by the Time and Labor Management System (TLMS).

b. OPM Form 71, Request for Leave or Approved Absence, is used in applying for leave including compensatory leave. The OPM Form 71 will be maintained by the activity. This form will be used as a source of documentation for the leave entries on T&A report. If this form is not used, it will require the employee's initial to support the entries for which the leave requested was taken. The KN payroll office will charge the amount of leave

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taken as indicated on the T&A reports, even though the leave entries are not supported by the employee's initials or OPM Form 71.

c. Approval for advance annual and sick leave will be made IAW USFK Reg 690-1, paragraphs 7-5k and 7-6g, and documented on a OPM Form 71. The approved OPM Form 71 will be submitted to KN Pay Division in advance, and a copy will be maintained by the activity.

d. Medical certificates associated with sick leave must be maintained by the activity.

e. DA Form 5172-R, Request, Authorization and Report of Overtime, is used for approving work hours for overtime, holiday, night differential and extended workweek. Approval for overtime and night differential is not required when this premium pay is necessary due to employees' tours of duty. Approved DA Forms 5172-R must be maintained by the activity.

f. A statement signed by the supervisor for supporting payment of remote area allowance to eligible employees will be attached to the T&A report IAW USFK Reg 690-1, para 8-14c.

g. All documentations cited above to be maintained by the activity may be retained at the time keepers' office and must be kept available for audit or for 6 years, whichever occurs first IAW paragraph 0207, Volume 8, Chapter 2, DoD Financial Management Regulation.

5. **ESTABLISHMENT OF WORKWEEK:**

a. Administrative workweek. Seven consecutive calendar days constitute an administrative workweek. The administrative workweek begins at 0001 hours on Sunday and ends at 2400 hours on the following Saturday. The calendar day on which a shift begins is considered the day of duty for that day even though the work schedule extends into the next calendar day or into the following administrative workweek.

b. Tours of Duty. Tours of duty that are outside the regular tour of duty (i.e., alternate tours of duty, special tours of duty, flexible daily tours of duty, and compressed work schedules) will be established in accordance with USFK Reg 690-1, Chapter 6.

c. Supervisors must be familiar with the tours of duty authorized for their employees and examine time sheets to ensure compliance. Documents authorizing employee tour lengths or work schedules will be maintained by the activities. T&A reports will be prepared based on actual hours worked and/or approved leave taken.

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6. CERTIFICATION AND SUBSTANTIATION:

a. All activity managers/directors/commanders will provide their servicing payroll office with a letter of delegation of authority that lists the individuals authorized to certify T&A reports. See the format at Encl 2. Changes to the list of individuals authorized to certify T&A reports will require updating (adding/deleting required individuals) the delegation of authority and providing a copy to the servicing payroll office. When an individual designated as a primary certifying official is absent, the activity managers should designate an alternate in writing, and provide the delegation letter to the payroll office. When the designated certifying officer and the alternate are absent, the commander or manager who approved the letter delegating the authority to certify T&A reports, may sign the T&A reports instead of the designated certifying officer/alternate. Please note that the servicing payroll office may reject any T&A which contains "For Sign". The signature in the signature block of the T&A reports should be similar to the signature specimen provided in the delegation letter.

b. The certifying officers are responsible for the accuracy of the T&A reports they certify. Before certifying the T&A report, the certifying officers ensure that:

- (1) Attendance and absences are reflected correctly.
- (2) All absences were approved in the category indicated.
- (3) Overtime, extended workweek, holiday work, and night differential hours were approved in accordance with existing regulations.
- (4) The employee is entitled to be paid for the hours shown in each pay category indicated.
- (5) Corrections were initialed by the certifying officer.
- (6) Tours of duty outside the regular tour of duty were approved in accordance with applicable directives.

c. Employees will not be permitted to maintain, certify, or approve their own T&A reports, except in rare circumstances where it is not practical to do otherwise and authority has been given in writing by the appropriate official authorized by the head of the agency to grant such authority.

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7. **PREPARATION OF T&A REPORTS (USFK Form 132E)**: The Korean Employee Time Sheet, USFK Form 132E, will be completed each pay period to record employees' T&A data, and will be certified by the appropriate official. The USFK Form 132E is completed using the Microsoft Excel application. After timekeepers enter daily hours for each category, they click on an option to summarize total pay period hours for all categories. For activities unable to use the Excel-based USFK Form 132E, timekeepers may use the hard copy USFK Form 132E (pdf file) to manually enter hours and totals for each category. The USFK Forms 132E and 132E (pdf file) can be downloaded from the Eighth U.S. Army home page (<https://www-eusa.korea.army.mil>) and the 175th FMC home page (<http://175fmc.korea.army.mil>). See a sample T&A report (USFK Form 132E) at Encl 3.

8. **DETAILED GUIDANCE/INSTRUCTIONS AND SAMPLES**: Enclosure 4 provides general guidance for preparation of T&A reports (USFK Form 132E), T&A codes and detailed instructions along with samples per T&A code for normal employees other than those employees under the Compressed Work Schedule (CWS). Enclosures 5 and 6 provide detailed instructions along with samples for reporting T&A data for those employees under 4-10 CWS and 5-4/9 CWS respectively. It provides detailed instructions only for reporting hours of annual/sick leave, overtime, and holidays that will be applied to CWS employees, while others will be applied in the same manner as for normal employees.

9. **SUBMISSION OF T&A REPORTS**:

a. T&A reports should be submitted to the applicable servicing payroll office (see addresses below) to arrive NLT 1200 hours on the first workday following the end of the pay period. Earlier dates will be announced by the servicing payroll office when holidays occur during the T&A input period, and/or it is not practical to operate without an early cutoff. Late T&A reports will result in no payment(s) during the pay cycle. Retroactive payments will be made during the subsequent pay cycle. The certifying officer should ensure that required supporting documents are securely attached to the T&A report prior to dispatching them.

(1) KN Pay Division for appropriated fund employees (APF):

Mailing Address:

Chief, 175th Financial Management Center
ATTN: EAFC-CPA-FN
Unit #15300
APO AP 96205-5300

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Telephone Numbers (DSN):

Seoul Area	723-6352
2ID/Uijongbu/Cp Humphreys Area	723-6140
Taegu/Pusan Area	723-6528
Korean Service Corps Employees	723-7132

Fax numbers (DSN): 723-9150 / 723-9309

- (2) Central Accounting Office for non-appropriated fund employees (NAF):

Mailing Address:

Chief, 175th Financial Management Center
ATTN: EAFC-CAO (KN Pay Branch)
Unit #15300
APO AP 96205-5300

Telephone Number (DSN): 723-7454

Fax Numbers (DSN): 723-4640 / 723-8528

b. If an activity is unable to meet the reporting deadline cited in para 7a above, the report may be sent via fax to DSN 723-9309 (KN Pay Division), or to DSN 723-4640 (CAO) with original to follow.

- c. Corrected T&A Report.

(1) Once the payroll office receives T&A reports, they will not be released for correction. If changes are required and payroll processing is not completed, the certifying officer should submit corrected T&A report(s) via fax to DSN 723-9309 (KN Pay Division) or to DSN 723-4640 (CAO) with hard copy to follow. This procedure ensures correct payroll processing in the current pay period. The original T&A reports submitted may be corrected by certifying officer, if the officer can physically visit their servicing payroll office. Corrections on the original T&A reports can be done only when payroll processing for that period has not been completed. After payroll processing has been completed, corrected T&A reports must be submitted.

(2) If T&A reports are prepared before the end of pay period in order to meet the deadline, resulting in an erroneous reporting of an employee's time and attendance for the last few days of the pay period, the responsible certifying officer must 1) inform the servicing payroll office by telephone of all necessary adjustments to be made, and 2) prepare a corrected T&A report, certify it, and forward via e-mail or fax as soon as possible with original to follow.

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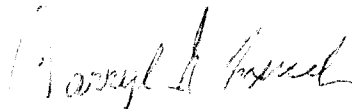
(3) Corrected T&A report should be marked as "CORRECTED T&A REPORT" at the top of the USFK Form 132E (or the TLMS time sheet for non-appropriated fund employees). Enter correct data in the area that was reported incorrectly. The remaining area should be exactly the same as shown on the T&A report originally submitted.

(4) Errors in posting will be corrected by drawing a single line through the incorrect entry and posting the correct data. Erasures, ink eradicators, and covering fluids are prohibited. The certifying officer will initial all corrections made on the T&A reports. It also requires the certifying officer to initial on a pen and ink update (if any) on the T&A reports generated by automated systems.

d. T&A reports for separated employees will be forwarded to the servicing payroll office immediately following the last duty day. Prompt submission of the reports will enable the payroll office to process the final payment in a timely manner.

10. The POC is Mr. Kim, Pyong-Chin, DSN 725-3623 or e-mail: KimPY@korea.army.mil.

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as



DARRYL G. MURCH
COL, FC
Chief, Financial
Management Center

SUMMARY OF CHANGE

This memorandum and its enclosures replace the guidance provided in EAFC-AP's memorandum of 10 March 1998, same subject, and 18 Nov 1999 revision. The changes are:

1. Authorizes NAF activities to use time sheets generated by the TLMS (para 4a).
2. Revises the letter of delegation of authority (Encl 2) on delegating authority to certify KN T&A reports. The letter no longer requires indicating the SSN, DEROS, and an expiration date of 31 Dec, to discontinue the required annual submission of the authority memorandum. Furthermore, it adds to indicate 3 digits payroll numbers pertaining to the KN employees (para 6 & Encl 2). Adds to designate an alternate when a primary certifying is absent, and to allow the commander or manager who approved the delegation letter to sign the T&A reports when the primary and alternate are absent. No "For Sign" is authorized. Signature on T&A reports should be similar to the signature specimen in the letter (para 6).
3. Requires all appropriated fund activities to either use USFK Form 132E, which is completed using Microsoft Excel, or the pdf file for activities unable to use the Excel based-form. These forms are available from the EUSA and the 175th FMC homepages (para 7).
4. Adds a requirement for certifying officer to initial on pen and ink update (if any) on T&A reports generated by automated systems (para 9c(4)).
5. Provides basic instructions for using the Excel-based USFK Form 132E; i.e., using the "Automatic" summarizing function; entering numbers as text for payroll number and dates of pay periods; and recording hours for OT, ND, and other categories (paras 1a - 1f of Encl 4). Key elements on T&A reports are the employee's payroll account and name to be verified against the individual master data, and employee's grade is not. Therefore, employee's "grade" is deleted on the T&A reports.
6. Redefines "Regular hours" to include hours exceeding 8 hours a day if the employee was in paid leave status, when the regular hours will be reported as scheduled hours for those days on which paid leave was taken until the 44-hour weekly threshold is reached (para 1f(1) of Encl 4).
7. Changes procedures for recording annual and sick leave for employees on a quarter-hour basis (para 1f(2) of Encl 4). Note: It was required to report on an hour-for-hour basis.
8. Adds an instruction for holiday rates which do not apply to any part of daily tour that begins the day before a holiday and ends on the holiday. Adds also a T&A sample (third one) for recording overtime and night differential hours on the calendar day on which a shift begins (para 3d of Encl 4).
9. Adds instructions and a T&A sample for recording the newly established maternity leave without pay, code "MW" (para 3f of Encl 4).
10. Adds absences for medical examinations at off post Korean medical facilities to be recorded as other leave, vice duty time, on the T&A reports (para 3l of Encl 4). Absences for medical examinations at installation will be considered duty time.
11. Adds an instruction for compensatory time which cannot be granted for holiday work (para 3o of Encl 4).
12. Adds T&A samples for 4-10 and 4-5/9 Compressed Work Schedules (enclosures 5 and 6). Compressed Work Schedules (CWS) are now allowed for Korean employees under the condition of agreement between the management and local employee union (ref to paragraph 6-3f, USFK Reg 690-1).

SIGNATURE AUTHORIZATION FORMAT

Letterhead Stationery

MEMORANDUM FOR DIRECTOR, CENTRALIZED PAY AND ACCOUNTING (EAFC-CPA-FN/EAFC-CAO), UNIT #15300, APO AP 96205-5300

SUBJECT: Delegation of Authority to Sign Time and Attendance Reports (T&A)

1. Reference DoD FMR, Vol. 8, paragraphs 020102B and 020401-020402.
2. The undersigned hereby delegates to the persons whose names and signatures appear below the authority to certify time and attendance reports for DA civilians, Korean employees, and family member youth employees.

<u>Last Name, First, MI</u>	<u>RANK</u>	<u>SIGNATURE</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

3. Payroll Numbers for Korean National employees: _____.
(Please annotate payroll numbers (3 digits) pertaining to Korean National employees for which the authorized individuals certify the T&A reports).

4. This signature authority supersedes all others previously issued one, dated _____.

(Signature Block)

(USFK REG 690-1)

☐ AUTOMATIC

**Guidance and Samples for Preparation
of the Korean Employee Time Sheet (USFK Form 132E)
for Normal Employees**

1. The Korean Employee Time Sheet (USFK Form 132E) will be completed each pay period to record employees' time and attendance (T&A) data, and will be certified by the appropriate official. The USFK Form 132E is completed using the Microsoft Excel application, and can be downloaded from the Eighth U.S. Army home page (<https://www-eusa.korea.army.mil>) and the 175th FMC home page (<http://175fmc.korea.army.mil>). Timekeepers need to enter the daily hours for each category (e.g., OT, ND, A, S, etc.). After completing the daily entries, timekeepers must click on the "Automatic" button to summarize and total the daily entries (the summary totals are automatically placed in the columns labeled "Pay Period Total"). The detailed guidance/instructions for completion of USFK Form 132E are as follows:

a. Installation and Cost Account Code: Enter the organization, unit number, and APO number. The Army Management Structure (AMS), Account Processing Code (APC), and Work Center Code (WCC) are not required (these codes are contained in the employee's master record based on SF 50-B, Notification of Personnel Action).

b. Payroll Number: Enter the payroll number assigned by your servicing payroll office. Note: Enter the numbers as text. For example, if the payroll number is "009", type apostrophe and then the number (e.g., '009).

c. Pay Period: Enter the beginning and ending dates (e.g., 1 Aug 2004 and 31 Aug 2004). Note: Enter the dates as text. For example, type apostrophe and then the date (e.g., '1 Aug 2004).

d. Pay Account Number: Enter the employee's pay account number reflected on the SF 50-B. When entering T&A information for multiple employees, list the employees in sequence by their pay account number.

e. Name/Approved Tour of Duty: In the box under the pay account number, enter the employee's payroll account number and name. Leave the Grade and TOD line blank.

f. Posting of hours worked and absent: Enter the number of hours actually worked each day, absences due to annual leave, sick leave, other leave with pay, compensatory leave, suspension, as well as holiday work, night differential time worked, overtime worked, compensatory time worked, and extended workweek. This form provides six rows for entering each employee's T&A information for each day of the month. The first row, labeled "D", is used to enter regular hours; the second row, labeled "OT", is used to mainly enter overtime hours; and the third row, labeled "N", is used to mainly enter night differential (ND) hours. However, the second and third rows can be used for other categories as well (i.e., annual leave, sick leave, etc.). When recording OT and ND hours, only the number of hours is entered, but for recording hours for all other categories in the 4th – 6th rows an alpha identifier is entered along with the number of hours (e.g., "A8" for 8 hours of annual leave).

**Guidance and Samples for Preparation
of the Korean Employee Time Sheet (USFK Form 132E)
for Normal Employees**

(1) Regular hours: Normally, regular hours to be entered on the T&A reports do not exceed 8 hours a day. However, for those employees whose scheduled tour of duty is more than 8 hours a day (i.e., tours of duty with four/five 10-hour days), the regular hours could exceed 8 hours a day if the employee was in paid leave status. Since the regular hours will be used for bonus computation, and the hours for the bonus computation are limited to 44 regular (non-overtime) hours per week, the regular hours will be reported as scheduled hours for those days on which paid leave was taken, until the threshold of 44 hours is reached. See examples shown in paragraph 3, below (Example 4 (second one) at subparagraph 3j(5) and Examples 5 and 6 at paragraph 3q).

(2) Hours of time worked, including annual leave and sick leave, will be reported in increments of one-quarter hour, if applicable. When making entries for fractional hours, show the fractional hours as 0.25 for fifteen minutes, 0.5 for thirty minutes, or 0.75 for forty-five minutes.

2. T&A Codes: The following codes are used.

Code	Description	Code	Description
A	Annual Leave	OT	Overtime Worked
S	Sick Leave	W	Leave Without Pay
H	Korean Legal Holiday Off	O	Other Leave With Pay
HW	Korean Legal Holiday Worked	UM	Union Member
MT	Maternity Leave	TDY	Temporary Duty
MW	Maternity Leave Without Pay	CT	Compensatory Time Work
SU	Suspension	C	Compensatory Leave Taken
AW	Absence Without Leave	EW	Extended Workweek
N	Night Differential	DO	Day Off
ZE	CWS Time Earned	ZU	CWS Time Used

3. The following provides detailed information/requirements and T&A samples for recording each code of payroll data.

a. **A** - Annual Leave. T&A reports will show annual leave taken as illustrated below:

⇒ An employee (whose tour of duty is 8 hours a day) took annual leave on 2 - 3 Aug, and on 4 Aug the employee took 4 hours of annual leave.

Days	1	2	3	4	5	6	7	Aug 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	4	44
OT		A8	A8	A4			4	OT4/A20
N								

**Guidance and Samples for Preparation
of the Korean Employee Time Sheet (USFK Form 132E)
for Normal Employees**

⇒ An employee (whose tour of duty is 10 hours a day) took annual leave on 2 - 4 Aug.

Days	1	2	3	4	5	6	7	Aug 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	4	44
OT		EW2	EW2	EW2	2	2	6	OT10/EW6
N		A10	A10	A10				A30

b. **S** - Sick Leave. Sick leave taken will be shown in the same manner as for annual leave as illustrated above, except for coding "S" instead of "A" for annual leave.

c. **H** - Korean Legal Holidays Off (defined in USFK Reg 690-1, para 6-4d). Korean employees excused from work on official holidays will not be charged leave and will receive pay at the non-overtime rate for the number of duty hours for which they are normally scheduled. T&A reports will show holidays off as illustrated below:

⇒ An employee (whose tour of duty is 8 hours a day) took a holiday off on 5 May.

Days	2	3	4	5	6	7	8	May 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	4	44
OT				H8			4	OT4/H8
N								

⇒ An employee (whose tour of duty is 10 hours a day) took a holiday off on 5 May.

Days	2	3	4	5	6	7	8	May 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	4	44
OT		EW2	EW 2	EW2	2	EW2	6	OT8/EW8
N		A10	A10	H10		A10		A30/H10

d. **HW** - Korean Legal Holiday Worked. Employees required to work on Korean holidays will receive 8 hours of regular pay for the day plus additional holiday premium pay for holiday work. The additional holiday premium pay is at 100 percent of both the scheduled base hourly rate and hourly Consolidated Allowance Payments (CAP). Work in excess of 8 hours in a day on a holiday or in excess of 44 hours in a week (when the hours in excess of 44 are worked on a holiday), will be compensated for both the holiday premium pay and overtime pay. Holiday rates do not apply to any part of daily tour that begins the day before a holiday and ends on the holiday. T&A reports will show hours worked on holidays as illustrated below:

**Guidance and Samples for Preparation
of the Korean Employee Time Sheet (USFK Form 132E)
for Normal Employees**

- ⇒ An employee (whose tour of duty is 8 hours a day) worked 8 hours on a holiday (5 May).

Days	2	3	4	5	6	7	8	May 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	4	44
OT				HW8			4	HW8/OT4
N								

- ⇒ An employee (whose tour of duty is 8 hours a day) worked 12 hours on a holiday (5 May). The employee will receive 8 hours of regular pay, 12 hours of holiday premium pay, and 4 hours of overtime pay.

Days	2	3	4	5	6	7	8	May 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	DO	40
OT				4				OT4
N				HW12				HW12

- ⇒ A shift employee (whose shift begins 1500 hours) worked 12 hours on a day (4 May) before the holiday (5 May). The employee worked from 1500 hours on 4 May to 0300 hours on 5 May. The employee will receive 8 hours of regular pay, 5 hours of night differential pay, and 4 hours of overtime pay. Please note that the employee actually worked 3 hours on the holiday, but the hours are not paid at the holiday premium rates. Also, the overtime and night differential hours are recorded on 4 May, since the calendar day on which a shift begins is considered the day of duty for that day even though the work schedule extends into the next calendar day.

Days	2	3	4	5	6	7	8	May 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	DO	40
OT			4	HW8				OT4/HW8
N		1	5	1	1	1		N9

- ⇒ An employee (whose tour of duty is 10 hours a day) worked 10 hours on a holiday (5 May).

Days	2	3	4	5	6	7	8	May 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	4	44
OT		EW2	EW 2	2	2	2	6	EW4/OT12
N		A10	A10	HW10				HW10/A20

**Guidance and Samples for Preparation
of the Korean Employee Time Sheet (USFK Form 132E)
for Normal Employees**

- ⇒ An employee (whose tour of duty is 8 hours a day) worked 48 hours for the week of 11 - 17 Jul, and 17 Jul is a holiday. The 4 hours in excess of the 44-hour weekly threshold occurred on a holiday. The employee will receive 4 hours of regular pay, 8 hours of holiday premium pay, and 4 hours of overtime pay.

Days	11	12	13	14	15	16	17	July 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
D	DO	8	8	8	8	8	4	44
OT							4	OT4
N							HW8	HW8

- e. **MT** - Maternity Leave (defined in USFK Reg 690-1, para 7-7). Employees are authorized a total of 90 continuous calendar days of maternity leave in connection with childbirth. Of the 90 days, the first 60 days are authorized with pay. The following shows an example of the T&A reporting for an employee (whose tour of duty is 8 hours a day, Monday - Friday) who was in MT status starting 5 Aug. Please note that "MT" is also shown under days off (DO) for which the employee is not scheduled to work.

Days	5	6	7	8	9	10	11	Aug 04
Week	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Total
T&A report								
D	8	8	DO	DO	8	8	8	40
OT	MT	MT	MT	MT	MT	MT	MT	Mt - 7 days
N								

- f. **MW** - Maternity Leave Without Pay (defined in USFK Reg 690-1, para 7-7). After the first 60 days of paid maternity leave, employees are authorized a maximum of 30 continuous calendar days without pay. The following shows an example of the T&A reporting for an employee (whose tour of duty is 8 hours a day, Monday - Friday) who was in MW status starting 6 Aug. Please note that "MW" is not shown under days off (DO) for which the employee is not scheduled to work, since the system needs to capture non-pay hours during the 30 continuous calendar days.

Days	5	6	7	8	9	10	11	Aug 04
Week	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Total
T&A report								
D	8		DO	DO				8
OT		MW8			MW8	MW8	MW8	MW32
N								

- g. **SU** - Suspension. Enter applicable hours as "SUx" (x represents the number of hours). T&A reports will show suspended hours as illustrated below:

- ⇒ An employee (whose tour of duty is 8 hours a day) is charged with 8 hours of suspension on 2 Aug and 4 hours on 3 Aug.

**Guidance and Samples for Preparation
of the Korean Employee Time Sheet (USFK Form 132E)
for Normal Employees**

Days	1	2	3	4	5	6	7	Aug 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO		4	8	8	8	DO	28
OT		SU8	SU4					SU12
N								

h. **AW** - Absence Without Leave (AWL). Enter applicable hours as "AWx" (x represents the number of hours). T&A reports will show AWL as illustrated below:

⇒ An employee (whose tour of duty is 8 hours a day) is charged with 8 hours of AWL on 2 Aug and 4 hours on 3 Aug.

Days	1	2	3	4	5	6	7	Aug 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO		4	8	8	8	DO	28
OT		AW8	AW4					AW12
N								

i. **N** - Night Differential. An employee is entitled to night differential pay for work actually performed between 2200 hours and 0600 hours. Night differential is not authorized for absences due to leave, holiday, or excused absence. Hours worked between 2200 hours and 0600 hours which are in excess of 8 hours in a day or 44 hours in a week will be paid at both the night differential and overtime pay rates. The payment of night differential is at 50 percent of both the scheduled base hourly rate and hourly Consolidated Allowance Payments (CAP). For example, if an employee worked 15 hours (0800 - 2400 hours with one hour lunch) on a day, the employee receives 8 hours of regular pay, 7 hours of overtime pay, and 2 hours of night differential pay (see the hours recorded for 2 Aug, below).

Days	1	2	3	4	5	6	7	Aug 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	4	44
OT		7	EW2	EW2	2	2	6	OT17/EW4
N		2	A10	A10				N2/A20

j. **OT** - Overtime Worked. Overtime payment is at 150 percent of both the scheduled base hourly rate and hourly CAP.

(1) Overtime is time actually worked in excess of 8 hours in any workday or 44 non-overtime hours in any workweek, except for those on special tours of duty. T&A reports will show overtime worked hours as illustrated below:

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- ⇒ An employee (whose tour of duty is 8 hours a day) worked 10 hours on 2 Aug and 12 hours on 3 Aug.

Days	1	2	3	4	5	6	7	Aug 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	DO	40
OT		2	4					OT6
N								

- ⇒ An employee (whose tour of duty is 10 hours a day) worked 9 hours and took 1 hour of leave on 4 Aug, and worked 12 hours on 5 Aug.

Days	1	2	3	4	5	6	7	Aug 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	4	44
OT		EW2	EW2	1	4	2	6	OT13/EW5
N		A10	A10	EW1				A21
				A1				

(2) Personnel on special tours of duty receive overtime pay for work performed during the standby portion of the established tour of duty, or during the 16 hours of the second shift when required to work consecutive tours of duty. See the sample below:

Days	1	2	3	4	5	6	7	Aug 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	16	0	16	0	16	DO	48
OT			16					OT16
N								

(3) An employee called back to work after completing his/her normal daily tour of duty and leaving the place of employment will receive 2 hours of overtime pay if the actual hours worked are less than 2 hours. If the actual hours worked are longer than two hours, the actual hours worked will be compensated at overtime rates.

(4) Overtime computation for hours worked in excess of 44 hours per week will be based on the total number of non-overtime hours worked (including paid absences) since the beginning of the administrative workweek. Under this concept, an employee who took leave during the week and also worked on a non-scheduled workday may not be compensated at the overtime rate for part or all of the hours. See samples below:

- ⇒ An employee whose tour of duty is 8 hours a day, Monday - Friday, worked 8 hours on Sunday (1 Aug) and took annual leave on Friday (6 Aug). In this case, the 8 hours worked on Sunday will not be compensated at the overtime rate.

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Days	1	2	3	4	5	6	7	Aug 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	8	8	8	8	8	4	DO	44
OT						EW4		EW4
N						A8		A8

- ⇒ An employee whose tour of duty is 8 hours a day, Monday - Friday, took annual leave on Monday (2 Aug) and worked 8 hours on Saturday (7 Aug). In this case, the 8 hours worked on Saturday will not all be compensated at the overtime rates. Please note that the employee will receive only 4 hours at overtime rates.

Days	1	2	3	4	5	6	7	Aug 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	4	44
OT		A8					4	OT4
N								A8

(5) Authorized absence from work in a pay status (e.g., leave or excused absence) will be counted as hours actually worked and will count toward the weekly threshold at which overtime rates begin. However, no time spent in paid absences may be compensated at overtime rates under any circumstances. Absences in a pay status of more than 8 hours in any workday, or a combination of paid hours absent and hours worked, will not be counted as more than 8 hours for purposes of paying overtime. Any additional hours will be paid at the basic rate. The proper method for computing overtime when there are regular hours worked, overtime hours worked, and approved paid absences during an administrative workweek is provided in the following examples:

Example 1. An employee whose scheduled tour of duty is 10 hours a day took 10 hours of compensated leave. In this example, the 2 hours in excess of 8 hours is compensated at the regular rates. The 2 hours in excess of the 8 hours will not count toward the weekly threshold at which overtime rates apply.

- ⇒ An employee who worked 9 hours and took 1 hour of paid leave on 6 Aug is paid at the regular rate for 9 hours (8 hours for regular hours and 1 hour for EW) and at the overtime rate for 1 hour because the employee worked 1 hour more than 8 hours on this day.

Days	1	2	3	4	5	6	7	Aug 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	4	44
OT		2	2	2	EW2	1	6	OT13
N					A10	EW1		EW3
						A1		A11

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Example 2. An employee whose scheduled tour of duty is 8 hours a day, six days per week, Monday – Saturday, worked Saturdays as illustrated below. In all cases, the hours actually worked in each day are counted first to determine the daily and the weekly thresholds for overtime.

⇒ The employee took 4 hours of annual leave on Saturday. There were no other compensated absences. The T&A report will show:

Days	1	2	3	4	5	6	7	Aug 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	4	44
OT							EW4	EW4
N							A4	A4

⇒ The employee worked 5 hours on Saturday. The 1 hour out of 5 hours actually worked will be paid at the overtime rate, because the employee actually worked the hour in excess of the 44-hour weekly threshold. The T&A report will show:

Days	1	2	3	4	5	6	7	Aug 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	4	44
OT							1	OT1
N							EW3	EW3
							A3	A3

⇒ The employee took a paid absence for 8 hours on each day, Monday - Wednesday, and worked 8 hours each day Thursday - Saturday. The 4 hours on Saturday will be paid at the overtime rate. The T&A report will show:

Days	1	2	3	4	5	6	7	Aug 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	4	44
OT		A8	A8	A8			4	OT4
N								A24

Example 3. An employee whose tour of duty is 10 hours per day took 5 hours paid leave in the morning and worked 5 hours in the afternoon, 4 Aug. In this case, all 10 hours will all be paid at the regular rate (8 hours as regular hours and 2 hours as EW). Time spent in paid leave status will not create an overtime situation. In all cases when computing daily overtime entitlements, an employee must have actually worked more than 8 hours in a day to be eligible for overtime pay for any work in that day. The T&A report will show:

Days	1	2	3	4	5	6	7	Aug 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	4	44
OT		2	2	EW2	2	2	6	OT14

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N				A5				EW2
								A5

Example 4. For an employee whose tour of duty is 10 hours a day, 4 days per week, Monday - Thursday.

⇒ The employee will receive 32 hours of regular pay and 8 hours of overtime pay for the 4 days. The T&A report will show:

Days	1	2	3	4	5	6	7	Aug 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	DO	DO	32
OT		2	2	2	2			OT8
N								

⇒ If the employee took 10 hours of annual leave, Monday -Thursday, the employee will receive 40 hours of regular pay. The T&A report will show:

Days	1	2	3	4	5	6	7	Aug 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	10	10	10	10	DO	DO	40
OT		A10	A10	A10	A10			A40
N								

k. **W** - Leave Without Pay (LWOP). LWOP is temporary nonpay status and is charged for absence from duty granted at the employee's request. The timekeeper will post the granted hours as "Wx" (x represents the number of hours) on the T&A report. Also, LWOP will be charged when an employee takes annual or sick leave exceeding the hours the employee has accrued leave. The timekeeper will post annual or sick leave, as appropriate, regardless of whether an employee has accrued leave to his/her credit. The KN Pay System will automatically change the reported leave to LWOP when the employee has no leave balance.

l. **O** - Other Leave with Pay. The following types of absences will be charged to Other Leave with Pay. Enter applicable hours as "Ox" (x represents the number of hours).

(1) Excused absences, i.e., installation closings (refer to USFK Reg 690-1, para 7-9a), emergency conditions (refer to USFK Reg 690-1, para 7-9b), and absence for voting (refer to USFK Reg 690-1, para 7-9e).

(2) Medical examinations, when the examination is performed at off post Korean medical facilities under the ROK National Health Insurance Plan (refer to USFK Reg 690-1, para 7-9c(2)). If the examination is performed to determine an employee's physical fitness for the job at the installation, it will be considered as duty time.

(3) Paid days off for family events listed in USFK Reg 690-1, para 7-10.

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(4) Time Off Awards under provision of USFK Reg 690-1, para 16-7.

Note: Absences connected with employment, i.e., administratively required vaccinations or immunizations, medical examination to be performed at the installation, personnel office services, appeals and grievances, witness, detained by ROK official ((refer to USFK Reg 690-1, para 7-9c) and nursing an infant child (refer to USFK Reg 690-1, para 7-9d) will be shown as normal work hours.

m. **UM** - Union Member. Official time used by accredited officials of the Korean Employees Union (KEU) as defined in USFK Reg 690-1, para 7-9f. Use the code "UM" for these hours used by KEU officials.

n. **TDY** - Temporary Duty.

o. **CT** - Compensatory Time Worked. An employee may request compensatory time in lieu of paid overtime. Once compensatory time is elected, it cannot be changed back to paid overtime. Compensatory time cannot be granted for holiday work. Enter applicable hours as "CTx" (x represents the number of hours).

p. **C** - Compensatory Leave Taken. Compensatory time will normally be taken in the same pay period accrued. However, the time period for use may be extended for up to 3 additional pay periods. Compensatory time is forfeited if not used within these 3 pay periods or if the employee transfers or is reassigned to another organization. Compensatory leave taken will be accounted for on a first-earned-first-used basis. Enter applicable hours as "Cx" (x represents the number of hours).

q. **EW** - Extended Workweek (EW). Extended workweek hours are non-overtime hours in excess of 44 hours which are the maximum hours allowed to be counted as regular work hours per week. EW hours are the same as regular work hours and are compensated at regular rates, but are not counted toward bonus and severance pay computation. EW hours occur only when an employee takes authorized absences (i.e., leave and excused absence) from work in pay status. The alternative to EW is overtime (OT); however, OT is only payable for hours actually worked and not for hours in a leave status. EW hours need to be recorded separately from regular work hours, because they are paid as regular work hours but are not included for bonus and severance pay computation. For T&A reporting, see the following examples:

Example 1. An employee (whose scheduled tour of duty is 10 hours a day, six days a week, Monday - Saturday) worked as scheduled with annual leave taken on 4 Aug (Wednesday). Of the 10 hours of leave taken on Wednesday, 8 hours are reported as regular hours, and 2 hours exceeding the 8 hours a day are reported as EW, while the entire 10 hours are charged to the annual leave account. The hours will be shown on the T&A report as indicated below.

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Days	1	2	3	4	5	6	7	Aug 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	4	44
OT		2	2	EW2	2	2	6	OT14
N				A10				EW2
								A10

Example 2. The same employee in Example 1 took sick leave on 2 Aug (Monday). Of the 10 hours of leave taken on Monday, 8 hours are reported as regular hours, and 2 hours exceeding the 8 hours a day are reported as EW, while the total 10 hours are charged to the sick leave account. The hours will be shown on the T&A report as indicated below.

Days	1	2	3	4	5	6	7	Aug 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	4	44
OT		EW 2	2	EW2	2	2	6	OT12
N		S10		A10				EW4
								A10/S10

Example 3. An employee (whose scheduled tour of duty is 8 hours a day, five days a week, Monday - Friday) worked 8 hours on 1 Aug (Sunday) and took annual leave on 6 Aug (Friday). The hours will be shown on the T&A report as indicated below. *Note: The 8 hours of annual leave taken on 6 Aug (Friday) were counted as regular work hours and EW respectively, since OT cannot be paid for any hours in a leave status.*

Days	1	2	3	4	5	6	7	Aug 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	8	8	8	8	8	4	DO	44
OT						EW4		EW4
N						A8		A8

Example 4. The same employee in Example 3 worked 8 hours on 7 Aug (Saturday). The hours will be shown on the T&A report as indicated below. *Note: The hours worked on Saturday were approved as 4 hours of EW and 4 hours of OT. However, the 4 hours approved under EW are reported as regular hours worked, and the 4 hours worked in excess of 44 hours per week are reported as OT (as approved). None of the hours are reported as EW.*

Days	1	2	3	4	5	6	7	Aug 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	4	44
OT							4	OT4

Example 5. An employee (whose scheduled tour of duty is 10 hours a day, five days a week, Monday - Friday) worked as scheduled with annual leave taken on 5 Aug

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(Thursday). The 10 hours of leave taken on Thursday are reported as regular hours, because the employee's total regular hours for that week are within the weekly threshold (44 hours a week). The hours will be shown on the T&A report as indicated below.

Days	1	2	3	4	5	6	7	Aug 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	10	8	DO	42
OT		2	2	2	A10	2		OT8
N								A10

Example 6. The same employee in Example 5 took annual leave during the entire week of 1 - 7 Aug (Monday - Friday). The 10 hours of leave taken on Monday - Thursday and 4 hours of leave taken on Friday are reported as regular hours, and the 6 hours exceeding the 44 hours a week are reported as EW, while the entire 10 hours is charged to annual leave. The hours will be shown on the T&A report as indicated below.

Days	1	2	3	4	5	6	7	Aug 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	10	10	10	10	4	DO	44
OT		A10	A10	A10	A10	A10		EW6
N						EW6		A50

r. DO – Day Off. Self-explanatory.

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for 4-10 CWS Employees**

The 4-10 hours compressed work schedule (CWS): Under this schedule, employees will work 10 hours a day for 4 days each work week, and therefore, the participating employee will designate one day, with the management approval, as their CWS day off during each work week. The following samples of the Korean Employee Time Sheet are prepared based on the designated CWS day off on Monday, otherwise specified. For the purpose of explanation, each example is a breakdown into two areas: the first three lines indicate week days, week, and the employee's CWS daily work schedule; the last three or four lines show sample T&A entries.

1. Coding for CWS time earned and used. T&A reports will show CWS time earned and used as illustrated below.

a. Two hours each on the 10-hour CWS workdays will be recorded as CWS time earned (i.e., ZE2), and the CWS time earned will be offset by charging 8 hours on the CWS day off as CWS time used (i.e., ZU8). Overtime rates will not be paid for those CWS daily scheduled work hours even if the employee actually worked 10 hours (exceeding 8 hours a day) on a CWS scheduled day. The two hours exceeding 8 hours a day will be credited/accounted for as CWS time earned, and the CWS time earned (or to be earned) during the given week will be offset/debited as CWS time used during the week.

⇒ An employee has designated Monday as his/her CWS day off during the work week beginning 4 Apr 04.

Days	4	5	6	7	8	9	10	Apr 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
CWS	DO	Off	10	10	10	10	DO	40
Actual			10	10	10	10		40
D	DO	8	8	8	8	8		40
			ZE2	ZE2	ZE2	ZE2		ZE8
		ZU8						ZU8

b. When a work week period extends into the following month, the CWS time earned balance will be carried forward to the following month by the timekeeper to be used on the appropriate CWS day off.

2. Annual and Sick leave. Annual and sick leave will be charged based on the CWS daily scheduled hours (i.e., 10 hours for a scheduled CWS workday). T&A reports will show annual and sick leave taken as illustrated below.

⇒ An employee took annual leave (whole days) on 6 and 9 Apr 04. If the employee took sick leave on those days, it would show the same number of hours with "S" in place of "A".

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Days	4	5	6	7	8	9	10	Apr 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
CWS	DO	off	10	10	10	10	DO	40
Actual			A10	10	10	A10		40
D	DO	8	8	8	8	8		40
			ZE2	ZE2	ZE2	ZE2		ZE8
		ZU8	A10			A10		ZU8/A20

3. Overtime pay.

a. All hours actually worked in excess of the CWS daily scheduled hours on a scheduled workday (i.e., in excess of 10 hours for an 10-hour CWS workday) will be paid at the overtime rate. T&A reports will show overtime hours as illustrated below.

⇒ An employee worked 12 hours on 9 Apr 04. The employee worked two hours more than the scheduled CWS hours and, therefore, the employee will be paid 2 hours at the overtime rate for that day.

1 st week	4	5	6	7	8	9	10	Apr 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
CWS	DO	off	10	10	10	10	DO	40
Actual			10	10	10	12		42
D	DO	8	8	8	8	8		40
OT						2		OT2
			ZE2	ZE2	ZE2	ZE2		ZE8
		ZU8						ZU8

b. All hours actually worked in excess of 44 hours in any week will be paid at the overtime rate.

⇒ An employee (whose workdays are Monday thru Friday, including the CWS day off) worked 8 hours on 10 Apr 04 (Saturdays). The employee will be paid 4 hours at the overtime rate and 4 hours at the regular rate for the Saturday.

Days	4	5	6	7	8	9	10	Apr 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
CWS	DO	Off	10	10	10	10	DO	40
Actual			10	10	10	10	8	48
D	DO	8	8	8	8	8	4	44
OT							4	OT4
			ZE2	ZE2	ZE2	ZE2		ZE8
		ZU8						ZU8

c. When CWS employees work on their CWS day off, overtime pay will be paid for the actual hours worked in excess of 44 hours in that week.

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for 4-10 CWS Employees**

⇒ Example: An employee actually worked 10 hours on the employee's CWS day off. The employee will be paid 6 hours at the overtime rate and 4 hours at the regular rate by charging to EW.

Days	4	5	6	7	8	9	10	Apr 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
CWS	DO	off	10	10	10	10	DO	40
Actual		10	10	10	10	10		50
D	DO	8	8	8	8	8	DO	40
OT		6						OT6
		EW4	ZE2	ZE2	ZE2	ZE2		ZE8/EW4
		ZU8						ZU8

4. Holidays.

a. When an employee's scheduled 10-hour CWS workday falls on an authorized holiday, the employee will be credited with two hours of CWS time earned.

⇒ An employee's 10-hour CWS workday is an authorized holiday (5 May 04). T&A reports will show this as illustrated below.

1 st week	2	3	4	5	6	7	8	May 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	
CWS	DO	off	10	10	10	10	DO	40
Actual			10	10	10	10		40
D	DO	8	8	8	8	8	DO	40
			ZE2	ZE2	ZE2	ZE2		ZE8
		ZU8		H10				ZU8/H10

b. When an employee's scheduled CWS day off falls on an authorized holiday, the employee will not be authorized an alternate day off.

⇒ An employee's CWS day off is an authorized holiday (5 May 04). T&A reports will show (as illustrated below) as if there were no holiday involved.

1 st week	2	3	4	5	6	7	8	May 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	
CWS	DO	10	10	Off	10	10	DO	40
Actual		10	10		10	10		40
D	DO	8	8	8	8	8	DO	40
		ZE2	ZE2		ZE2	ZE2		ZE8
				ZU8				ZU8

c. When an employee takes a holiday off on the employee's CWS workday, the employee will be charged holiday off as scheduled.

⇒ An employee whose 10-hour CWS workday is an authorized holiday (5 May 04) took the holiday off. T&A reports will show this as illustrated below.

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1 st week	2	3	4	5	6	7	8	May 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	
CWS	DO	off	10	10	10	10	DO	40
Actual			10	10	10	10		40
D	DO	8	8	8	8	8	DO	40
			ZE2	ZE2	ZE2	ZE2		ZE8
		ZU8		H10				ZU8/H10

d. When an employee works on an authorized holiday, all hours actually worked on the holiday will be paid at the holiday premium rate.

⇒ An employee worked 10 hours as scheduled on an authorized holiday (5 May 04). The employee will be paid for 10 hours at the holiday premium rate. T&A reports will show this as illustrated below.

1 st week	2	3	4	5	6	7	8	May 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	
CWS	DO	Off	10	10	10	10	DO	40
Actual			10	10	10	10		40
D	DO	8	8	8	8	8	DO	40
			ZE2	ZE2	ZE2	ZE2		ZE8
		ZU8		HW10				ZU8/HW10

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of the Korean Employee Time Sheet (USFK Form 132E)
for 5-4/9 CWS Employees**

The 5-4/9 hour compressed work schedule (CWS): Under this schedule, employees will work 9 hours a day for 8 days, 8 hours for 1 day and get 1 day off during the biweekly pay period. It is recommended that the biweekly pay period be the same as for the existing U.S. employees' 2-week pay period. With the management approval, the participating employee will designate one day as their CWS day off, and the same day of the alternate week as their 8-hour CWS workday. The following samples of the Korean Employee Time Sheet are prepared based on the designated CWS day off on Monday, otherwise specified. For the purpose of explanation, each example is a breakdown into two areas: the first three lines indicate week days, week, and the employee's CWS daily work schedule; the last three or four lines show sample T&A entries.

1. Coding for CWS time earned and used. T&A reports will show CWS time earned and used as illustrated below.

a. One hour each on the 9-hour CWS workdays will be recorded as CWS time earned (i.e., ZE1), and the CWS time earned will be offset by charging 8 hours on the CWS day off as CWS time used (i.e., ZU8). Overtime rates will not be paid for those CWS daily scheduled work hours even if the employee actually worked 9 hours (exceeding 8 hours a day) on a CWS scheduled day. The one hour exceeding 8 hours a day will be credited/accounted for as CWS time earned, and the CWS time earned (or to be earned) will be offset/debited as CWS time used during the 2-week pay period. This will be accomplished within every U.S. employee 2-week pay period.

⇒ An employee has designated Monday as his/her CWS day off during the 2-week period beginning 4 Apr 04.

1 st week	4	5	6	7	8	9	10	Apr 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
CWS	DO	Off	9	9	9	9	DO	36
Actual			9	9	9	9		36
D	DO	8	8	8	8	8		40
			ZE1	ZE1	ZE1	ZE1		ZE4
		ZU8						ZU8

2 nd week	11	12	13	14	15	16	17	Apr 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	
CWS	DO	8	9	9	9	9	DO	44
Actual		8	9	9	9	9		44
D	DO	8	8	8	8	8	DO	40
			ZE1	ZE1	ZE1	ZE1		ZE4

b. When the U.S. 2-week pay period extends into the following month, the CWS time earned balance will be carried forward to the following month by the timekeeper to be used on the appropriate CWS day off. Depending on when the scheduled CWS day off occurs during the 2-week pay period, the earned balance that is carried forward could be positive or negative.

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c. The balance should always be zero (0) as of the last day of the U.S. employee 2-week pay period. Carryover of CWS time earned from one 2-week pay period to another is not permitted.

2. Annual and Sick leave. Annual and sick leave will be charged based on the CWS daily scheduled hours: i.e., 8 hours for 8-hour CWS work days; and 9 hours for 9-hour CWS work days. T&A reports will show annual and sick leave taken as illustrated below.

⇒ An employee took annual leave (whole days) on 6 and 12 Apr 04, and 4 hours of annual leave on 7 Apr 04. If the employee took sick leave on those days, it would show the same number of hours with "S" in place of "A".

1 st week	4	5	6	7	8	9	10	Apr 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
CWS	DO	off	9	9	9	9	DO	36
Actual			A 9	9 (A4)	9	9		36
D	DO	8	8	8	8	8		40
			ZE1	ZE1	ZE1	ZE1		ZE4
		ZU8						ZU8
			A9	A4				A13

2 nd week	11	12	13	14	15	16	17	Apr 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	
CWS	DO	8	9	9	9	9	DO	44
Actual		A 8	9	9	9	9		44
D	DO	8	8	8	8	8	DO	40
			ZE1	ZE1	ZE1	ZE1		ZE4
		A8						A8

3. Overtime pay.

a. All hours actually worked in excess of the CWS daily scheduled hours on a scheduled workday (i.e., in excess of 8 hours for an 8-hour CWS workday or 9 hours for a 9-hour workday) will be paid at the overtime rate. T&A reports will show overtime hours as illustrated below.

⇒ An employee worked 10 hours on 9 Apr 04 (9-hour CWS workday) and 9 hours on 12 Apr 04 (8-hour CWS workday). The employee worked one hour more than the scheduled CWS hours and, therefore, the employee will be paid 1 hour each at the overtime rate for both days.

1 st week	4	5	6	7	8	9	10	Apr 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
CWS	DO	off	9	9	9	9	DO	36
Actual			9	9	9	10		37
D	DO	8	8	8	8	8		40
OT						1		OT1
			ZE1	ZE1	ZE1	ZE1		ZE4
		ZU8						ZU8

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2 nd week	11	12	13	14	15	16	17	Apr 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	
CWS	DO	8	9	9	9	9	DO	44
Actual		9	9	9	9	9		45
D	DO	8	8	8	8	8	DO	40
OT		1						OT1
			ZE1	ZE1	ZE1	ZE1		ZE4

b. Depending on the circumstances, some or all of the hours worked on a non-scheduled workday (see paragraph c, below, for recording hours worked on the CWS day off) will be paid at the overtime rate. Overtime pay will be paid for hours in excess of 44 hours in any week, and the hours will be computed based on number of non-overtime hours worked since the beginning of the administrative workweek (USFK Reg 690-1, paragraph 6-4c(3)). Under the CWS, CWS KN employees are paid for 40 hours vs. 36 hours during the 36-hour CWS workweek, and are paid for 40 hours vs. 44 hours during the 44-hour CWS workweek. In other words, the CWS KN employees are paid based on adjusted hours through CWS time earned and used (not based on actual hours). Therefore, overtime pay hours will be determined based on adjusted hours instead of actual hours.

⇒ An employee (whose workdays are Monday thru Friday, including the CWS day off) worked 8 hours on 10 Apr and 17 Apr 04 (Saturdays). The employee will be paid 4 hours at the overtime rate and 4 hours at the regular rate for both Saturdays.

(1) In the first week, the employee actually worked 44 hours (CWS 36 + Sat 8), but should be paid 48 hours (CWS 36 + ZU 8 – ZE 4 + Sat 8). Therefore, payment will be made for 44 hours (the weekly threshold) at the regular rate and 4 hours (exceeding the 44 hours) at the overtime rate. T&A reports will show the overtime as illustrated below.

1 st week	4	5	6	7	8	9	10	Apr 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
CWS	DO	Off	9	9	9	9	DO	36
Actual			9	9	9	9	8	44
D	DO	8	8	8	8	8	4	44
OT							4	OT4
			ZE1	ZE1	ZE1	ZE1		ZE4
		ZU8						ZU8

(2) In the second week, the employee actually worked 52 hours (CWS 44 + Sat 8), but should be paid 48 hours (CWS 44 - ZE 4 + Sat 8). Therefore, payment will be made for 44 hours (the weekly threshold) at the regular rate and 4 hours (exceeding the 44 hours) at the overtime rate. T&A reports will show the overtime as illustrated below.

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2 nd week	11	12	13	14	15	16	17	Apr 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	
CWS	DO	8	9	9	9	9		44
Actual		8	9	9	9	9	8	52
D	DO	8	8	8	8	8	4	44
OT							4	OT4
			ZE1	ZE1	ZE1	ZE1		ZE4

c. When CWS KN employees work on their CWS day off, overtime pay will be paid for the actual hours worked in excess of 44 hours in that week.

Example 1: An employee actually worked 8 hours on the employee's CWS day off. The employee will be paid for an additional 4 hours at the overtime rate and 4 hours at the regular rate for that day. The employee actually worked 44 hours (CWS 36 + Day off 8) during the week, but should be paid for 48 hours (CWS 36 + ZU 8 – ZE 4 + Day off 8). Therefore, payment will be for 44 hours at the regular rate and 4 hours (exceeding the 44-hour weekly threshold) at the overtime rate. Since the employee actually performed extended work on the CWS day off, the first 4 hours out of 8 hours worked will be counted as Extended Workweek (EW) which will be paid at the regular rate. T&A reports will show this as illustrated below.

1 st week	4	5	6	7	8	9	10	Apr 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
CWS	DO	off	9	9	9	9	DO	36
Actual		8	9	9	9	9		44
D	DO	8	8	8	8	8	DO	40
OT		4						OT4
		EW4	ZE1	ZE1	ZE1	ZE1		ZE4/EW4
		ZU8						ZU8

Please note that, if the employee worked 44 hours during the second week as scheduled, no overtime will be paid for the week, since the employee will be paid for 40 hours vs. 44 hours during the 44-hour CWS workweek. T&A reports will show this as illustrated below.

2 nd week	11	12	13	14	15	16	17	Apr 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	
CWS	DO	8	9	9	9	9	DO	44
Actual		8	9	9	9	9		44
D	DO	8	8	8	8	8		40
OT								
			ZE1	ZE1	ZE1	ZE1		ZE4

Example 2: The employee in example 1, above, worked 5 hours (instead of 8 hours) on the employee's CWS day off. The employee will be paid for an additional 1 hour at the overtime rate and 4 hours at the regular rate for that day. The employee actually worked 41 hours (CWS 36 + Day off 5) during the week, but should be paid 45 hours (CWS 36 + ZU 8 – ZE 4 + Day off 5). Therefore, payment will be for 44 hours at the

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regular rate and 1 hour (exceeding the 44-hour weekly threshold) at the overtime rate. Since the employee actually performed extended work on the CWS day off, the first 4 hours out of 5 hours worked will be counted as Extended Workweek (EW) which will be paid at the regular rate. T&A reports will show this as illustrated below.

1 st week	4	5	6	7	8	9	10	Apr 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
CWS	DO	Off	9	9	9	9	DO	36
Actual		5	9	9	9	9		41
D	DO	8	8	8	8	8	DO	40
OT		1						OT1
		EW4	ZE1	ZE1	ZE1	ZE1		ZE4/EW4
		ZU8						ZU8

- d. Time spent in paid leave status will not be paid at the overtime rate.

Example 1: An employee worked 8 hours on his/her day off (Sunday, 4 Apr 04), had his/her CWS day off on Monday, 5 Apr 04, and took annual leave on 9 Apr 04. The employee will be paid for 8 hours at the regular rate for 9 Apr 04, since the employee was in leave status for the entire day. The 4 paid leave hours in excess of 44 hours a week should be counted as Extended Workweek (EW) which will be paid at the regular rate. T&A reports will show this as illustrated below.

1 st week	4	5	6	7	8	9	10	Apr 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
CWS	DO	off	9	9	9	9	DO	36
Actual	8		9	9	9	A 9		44
D	8	8	8	8	8	4	DO	44
OT						EW4		EW4
			ZE1	ZE1	ZE1	ZE1		ZE4
		ZU8				A9		ZU8/A9

Example 2: The employee in example 1, above, worked 8 hours on his/her day off (Saturday), instead of Sunday, 4 Apr 04, had his/her CWS day off on Monday, 5 Apr 04, and took annual leave on 9 Apr 04. The employee will be paid for 4 hours (exceeding the 44 hour workweek) at the overtime rate. T&A reports will show this as illustrated below.

1 st week	4	5	6	7	8	9	10	Apr 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
CWS	DO	off	9	9	9	9	DO	36
Actual			9	9	9	A 9	8	44
D	DO	8	8	8	8	8	4	44
OT							4	OT4
			ZE1	ZE1	ZE1	ZE1		ZE4
		ZU8				A9		ZU8/A9

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4. Holidays.

a. When an employee's scheduled 9-hour CWS workday falls on an authorized holiday, the employee will be credited with one hour of CWS time earned.

⇒ An employee's 9-hour CWS workday is an authorized holiday (5 May 04). T&A reports will show this as illustrated below.

1 st week	2	3	4	5	6	7	8	May 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	
CWS	DO	off	9	9	9	9	DO	36
Actual			9	9	9	9		36
D	DO	8	8	8	8	8	DO	40
			ZE1	ZE1	ZE1	ZE1		ZE4
		ZU8		H9				ZU8/H9

b. When an employee's scheduled CWS day off falls on an authorized holiday, the employee will not be authorized an alternate day off.

⇒ An employee's CWS day off is an authorized holiday (5 May 04). T&A reports will show (as illustrated below) as if there were no holiday involved.

1 st week	2	3	4	5	6	7	8	May 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	
CWS	DO	9	9	off	9	9	DO	36
Actual		9	9		9	9		36
D	DO	8	8	8	8	8	DO	40
		ZE1	ZE1		ZE1	ZE1		ZE4
				ZU8				ZU8

c. When an employee takes a holiday off on the employee's CWS workday, the employee will be charged holiday off as scheduled.

⇒ An employee whose 9-hour CWS workday is an authorized holiday (5 May 04) took the holiday off. T&A reports will show this as illustrated below.

1 st week	2	3	4	5	6	7	8	May 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	
CWS	DO	off	9	9	9	9	DO	36
Actual			9	9	9	9		36
D	DO	8	8	8	8	8	DO	40
			ZE1	ZE1	ZE1	ZE1		ZE4
		ZU8		H9				ZU8/H9

d. When an employee works on an authorized holiday, all hours actually worked on the holiday will be paid at the holiday premium rate.

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- ⇒ An employee worked 9 hours as scheduled on an authorized holiday (5 May 04). The employee will be paid for 9 hours at the holiday premium rate. T&A reports will show this as illustrated below.

1 st week	2	3	4	5	6	7	8	May 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	
CWS	DO	Off	9	9	9	9	DO	36
Actual			9	9	9	9		36
D	DO	8	8	8	8	8	DO	40
			ZE1	ZE1	ZE1	ZE1		ZE4
		ZU8		HW9				ZU8/HW9